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SOAH DOCKET NO. 473-21-0538  
PUC DOCKET NO. 51415

**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE TO CITIES  
ADVOCATING REASONABLE DEREGULATION'S SEVENTH SET OF REQUESTS  
FOR INFORMATION**

**Question No. CARD 7-22:**

Please explain why SWEPCO believes that the Commission should approve a different ratemaking treatment of Dolet Hills retirement costs (including any un-recovered investment) than was approved by the Commission for Welsh 2.

**Response No. CARD 7-22:**

As noted in the response to CARD 7-20, SWEPCO's request in this case is consistent with Docket No. 40443 other than its proposed recovery of the remaining net book value. SWEPCO's proposal takes advantage of circumstances not available to the Commission in either Docket No. 40443 or 46449 (i.e. TCJA). SWEPCO believes the Commission should take advantage of the TCJA which will reduce the amount and time period customers will have to pay for the remaining net book value of Dolet Hills.

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